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From:

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To:

Cc:

Subject: Murder Victims (i) order

This sounds like a situation in which they are trying to play fast and loose with us. 6103(i) authorizes disclosure of tax information when Federal officers are investigating and prosecuting a nontax crime and make a showing to the court that tax information is or may be relevant to a matter relating to the commission of such act. I think this implies an active investigation or prosecution; something where DOJ is still considering/investigating the substance of the commission of the nontax crime and believes the tax information can assist with the substance of the underlying investigation. I think this implication is consistent particularly with our IRM statement that this tax information is not to be obtained and used solely in the sentencing phase. If, in fact, DOJ has concluded its active investigation and is planning to hold back on the plea or sentencing just so they can say they are still in that phase of the case so they can seek and obtain an (i) order we will honor this would not be consistent with the purpose of the statute. If they have nothing about the substance of the nontax crime left to investigate, there is nothing about the commission of that nontax crime that the tax information may relate to.



Let me know if you have any more questions.